IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

MONDAY, THE TWENTY SECOND DAY OF JANUARY
TWO THOUSAND AND SEVEN

PRESENT

THE HON'BLE SRI JUSTICE BILAL NAZKI
and
THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

Writ Petition No.19079 of 2006
and
W.V.M.P.No.2632 of 2006

Writ Petition No.19079 of 2006

Between:

Sapthagiri Grameena Bank,
Rep. by its General Manager,
Head Officer Chittoor, Chittoor District.

.....
PETITIONER

AND
Assistant Commissioner of Income Tax, Office of the Asst. Commissioner of Income Tax, Circle-I (1), Tirupati, Chittoor District.

.....RESPONDENT

W.V.M.P.No.2632 of 2006

BETWEEN:

Assistant Commissioner of Income Tax, Office of the Asst. Commissioner of Income Tax, Circle-I (1), Tirupati, Chittoor District.

.....**PETITIONER**

AND

Sapthagiri Grameena Bank,

Rep. by its General Manager,
Head Officer Chittoor, Chittoor District.

...Respondent

The Hon'ble Sri Justice Bilal Nazki
and
The Hon'ble Sri Justice Nooty Ramamohana Rao

Writ Petition No.19079 of 2006

Common Order: ***(Per Hon'ble Sri Justice Bilal Nazki)***

A garnishee notice has been issued to the writ petitioner on 01-09-2006 on the basis of an assessment order dated 03-03-2006, which is the subject matter of an appeal filed before the Commissioner on 23rd March, 2006. This writ petition has been filed seeking to quash the impugned garnishee notice. Since the appeal filed against the assessment order dated 03-03-2006, is pending, we feel that the impugned garnishee notice should not be given effect to till the appeal is decided.

Hence, the Writ Petition and the vacate stay petition are disposed of with a direction to the Commissioner of Income Tax, to expedite the final hearing of the appeal. No costs.

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(Bilal Nazki, J)

22nd January, 2007

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(Nooty Ramamohana Rao, J)

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